



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

October 18, 2019

Art Blight
BFB Acres LLC
11705 24 Mile Road
Albion, MI 49224

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6499, to BFB Acres LLC located at 11705 24 Mile Road, in the Township of Albion, Calhoun County. This certificate was issued at the October 14, 2019 meeting of the Commission and the amount approved for exemption is **\$120,720**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$120,720**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 335-7461.

Sincerely,

A handwritten signature in black ink, appearing to read "David A. Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Thomas W. Frank, Assessor, Township of Albion
Clerk, Township of Albion



Water Pollution Control Exemption Certificate

Certificate No. 2-6499

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Bfb Acres LLC**, as described in the approved application, located at **11705 24 Mile Road, Township of Albion, County of Calhoun**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **11705 24 Mile Road**. The total cost of the facility entitled to exemption is **\$120,720**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2019, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **October 14, 2019**.



A handwritten signature in black ink, appearing to read "Nick A. Khouri".

Nick A. Khouri, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Emily Leik".

Emily Leik
Michigan Department of Treasury



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GOVERNOR

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DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

October 18, 2019

Doug Wirth
Wirth Farms LLC
8335 80th Avenue
Ewart, MI 49631

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6542, to Wirth Farms LLC located at 8495 80th Avenue, in the Township of Osceola, Osceola County. This certificate was issued at the October 14, 2019 meeting of the Commission and the amount approved for exemption is **\$297,662**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$297,662**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 335-7461.

Sincerely,

A handwritten signature in black ink, appearing to read "David A. Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Kimber L. Westmaas, Assessor, Township of Osceola
Clerk, Township of Osceola



Water Pollution Control Exemption Certificate

Certificate No. 2-6542

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Wirth Farms LLC**, as described in the approved application, located at **8495 80th Avenue, Township of Osceola**, County of **Osceola**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **8495 80th Avenue**. The total cost of the facility entitled to exemption is **\$297,662**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2019, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **October 14, 2019**.



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Nick A. Khouri, Chairperson
State Tax Commission

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ATTEST:

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Emily Leik
Michigan Department of Treasury



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

October 18, 2019

Rodney L. Masternak
Rodney L Masternak
23998 D Drive South
Homer, MI 49245

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6548, to Rodney L Masternak located at 23998 D Drive South, in the Township of Albion, Calhoun County. This certificate was issued at the October 14, 2019 meeting of the Commission and the amount approved for exemption is **\$40,592**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$40,592**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 335-7461.

Sincerely,

A handwritten signature in black ink, appearing to read "David A. Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Thomas W. Frank, Assessor, Township of Albion
Clerk, Township of Albion



Water Pollution Control Exemption Certificate

Certificate No. 2-6548

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Rodney L Masternak**, as described in the approved application, located at **23998 D Drive South, Township of Albion, County of Calhoun**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **23998 D Drive South**. The total cost of the facility entitled to exemption is **\$40,592**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2019, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **October 14, 2019**.



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Nick A. Khouri, Chairperson
State Tax Commission

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Emily Leik
Michigan Department of Treasury